

Burden Computation - Business Forms

September 25, 2009

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Product: 940 (SCH A)

Description: Multi-State Employer and Credit Reduction Information

Variables	2006	Changes (+ -)	2009
Responses.....	5,421,000		5,421,000
Line Items.....	56	+11	67
Attachments.....	0.00		0.00
Forms Prepared..	0.85		0.85
Code References.	0		0

Computation of Changes

Old Computation (Prog. Change)	5,421,000	x	13.61	=	73,779,810
New Computation.....	5,421,000	x	16.28	=	88,253,880
Balance...					+14,474,070
Old Computation (Adjustment).		x		=	
New Computation.....		x		=	
Balance...					
Old Computation.....		x		=	
New Computation.....		x		=	
Balance...					

Summary

Old Burden.....	73,779,810
Program Change.....	+14,474,070
Adjustment.....	
New Burden.....	88,253,880

Paperwork Reduction Act Notice

Time Per Response	Average Hours	Average Time
16.28	Per Response	Per Response
Recordkeeping.....	16.02	16 hrs. , 01 min.
Learning.....	0.00	0 hrs. , 00 min.
Preparing.....	0.26	0 hrs. , 15 min.
Sending.....	0.00	0 hrs. , 00 min.

Notes:

The U.S. Department of Labor (DOL) informed IRS that the state of Michigan may be announced as a credit reduction state for 2009. A final determination will not be made until November 2009. Employers in a credit reduction state pay higher FUTA taxes because they must reduce their maximum state credit. In anticipation of DOL's announcement, the following changes have been made: IRC 3302(c)(2)(C)
The text in Part 2 on page 1 and the instructions for Part 2 on page 2 are no longer "grayed."